SCOTTISH STATUTORY INSTRUMENTS

# 2025 No. 386 (C. 30)

# AGGREGATES TAX

## The Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 (Commencement No. 3) Regulations 2025

| | |
|---|---|
| *Made - - - -* | *4th December 2025* |
| *Laid before the Scottish Parliament* | *8th December 2025* |
| *Coming into force - -* | *19th January 2026* |

The Scottish Ministers make the following Regulations in exercise of the power conferred by section 64(2) of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024(**a**).

**Citation and commencement**

**1.** These Regulations may be cited as the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 (Commencement No. 3) Regulations 2025 and come into force on 19 January 2026.

**Appointed day**

**2.** 19 January 2026 is the day appointed for the coming into force of the following provisions of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024—

(a) section 54 (refusal of repayment claim where other tax not paid),

(b) section 55 (penalties for failure to pay tax),

(c) section 56 (communications from Revenue Scotland to taxpayers),

(d) section 57 (use of automation by Revenue Scotland),

(e) section 58 (set-off by Revenue Scotland).

*IVAN MCKEE*
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
4th December 2025

(**a**) 2024 asp 14.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations bring into force sections 54, 55, 56, 57 and 58 of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 ("the Act") on 19 January 2026.

The Bill for the Act received Royal Assent on 12 November 2024. Sections 62, 63, 64 and 65 came into force the following day.

## NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

*(This note is not part of the Regulations)*

| Provision | Date of Commencement | Instrument No. |
|---|---|---|
| Sections 3, 4, 5, 6, 7, 8, 9, and 10 | 1 December 2025 | S.S.I. 2025/243 |
| Section 11 | 16 September 2025 | S.S.I. 2025/243 |
| Sections 12, 13 and 14 | 1 December 2025 | S.S.I. 2025/243 |
| Section 15 | 16 September 2025 | S.S.I. 2025/243 |
| Sections 16 and 17 | 1 December 2025 | S.S.I. 2025/243 |
| Section 18(5) and (6) (for the purpose of making regulations) | 16 September 2025 | S.S.I. 2025/243 |
| Sections 18 (for all other purposes) and 19 | 1 December 2025 | S.S.I. 2025/243 |
| Section 20 (for the purpose of making regulations) | 16 September 2025 | S.S.I. 2025/243 |
| Sections 20 (for all other purposes) and 21 | 1 December 2025 | S.S.I. 2025/243 |
| Sections 22 and 23 | 16 September 2025 | S.S.I. 2025/243 |
| Sections 24 and 25 | 1 December 2025 | S.S.I. 2025/243 |
| Section 26 | 16 September 2025 | S.S.I. 2025/243 |
| Sections 27, 28, 29, 30, 31 and 32 | 1 December 2025 | S.S.I. 2025/243 |
| Section 33(1) (for the purpose of making regulations) | 16 September 2025 | S.S.I. 2025/243 |
| Section 33 (for all other purposes) | 1 December 2025 | S.S.I. 2025/243 |
| Sections 34 and 35 | 16 September 2025 | S.S.I. 2025/243 |
| Sections 36, 37 and 38 | 1 December 2025 | S.S.I. 2025/243 |
| Sections 51 and 52 | 1 December 2025 | S.S.I. 2025/243 |
| Sections 53, 59 and 60 | 1 April 2025 | S.S.I. 2025/79 |
| Section 61 | 16 September 2025 | S.S.I. 2025/243 |

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